



APR 29 2013

Jack Massimino
Chief Executive Officer
Everest Institute
1630 Portland Avenue
Rochester, New York 14621-3007

Certified Mail Return Receipt Requested
Domestic Return Receipt Number

RE: Final Program Review Determination
OPE ID: 00481100
PRCN: 201230227912

Dear Mr. Massimino:

The U.S. Department of Education's (Department's) School Participation Division – New York/Boston issued a program review report on August 7, 2012 covering Everest's administration of programs authorized pursuant to Title IV of the Higher Education Act of 1965, as amended, 20 U.S.C. §§ 1070 *et seq.* (Title IV, HEA programs), for the 2011-2012 award years. The institution's final response was received on September 5, 2012.

The School Participation Division – New York/Boston has reviewed Everest's response(s) to the Program Review Report. A copy of the program review report (and related attachments) and Everest's response are attached. Any supporting documentation submitted with the response is being retained by the Department and is available for inspection by Everest upon request. Additionally, this Final Program Review Determination (FPRD), related attachments, and any supporting documentation may be subject to release under the Freedom of Information Act (FOIA) and can be provided to other oversight entities after this FPRD is issued.

Everest's response(s) have resolved all findings. In addition Everest has provided assurances that the appropriate corrective actions have been taken to resolve and prevent future occurrences of all findings. Therefore, Everest may consider the program review closed with no further action required.

Program records relating to the period covered by this program review must be retained until the later of: the resolution of the loan(s), claim(s) or expenditure(s) questioned in the program review (34 C.F.R. § 668.24(e)(3)(i)) or the end of the retention period applicable to the record (34 C.F.R. § 668.24(e)(1) and (e)(2)).

If you have any questions please call Debra Knight-Brown at (202) 377-4612.

Sincerely,
(b)(6)

Betty Coughlin
Division Director

Enclosure: Program Review Report (with attachments)
Everest's Response to the Program Review Report

cc: Kandace Reid, Financial Aid Administrator
Accrediting Council for Independent Colleges and Schools
New York Board of Regents - Nursing Education Unit
NY Division of College and University Evaluation, State Department of Education
Texas Work Force Commission